

Nipissing-Parry Sound Catholic District School Board
2018/2019 Estimates Summary
With Comparisons to 2017/2018 Revised Estimates

	2018/19 Estimates	2017/18 Revised Estimates	Increase / (Decrease)
Revenues:			
Grants for Student Needs	\$ 39,854,012	\$ 38,029,454	\$ 1,824,558
Local Taxation (Municipal)	4,997,144	5,001,752	(4,608)
Total Grants for Student Needs	44,851,156	43,031,206	1,819,950
Other Provincial Grants	1,418,600	1,584,634	(166,034)
Tuition Fees	1,386,635	1,311,003	75,632
School Generated Funds	1,050,000	1,050,000	-
Other Revenues	1,258,178	1,415,710	(157,532)
Total Revenues	\$ 49,964,569	\$ 48,392,553	\$ 1,572,016
Expenses:			
Instruction	\$ 35,566,308	\$ 34,125,748	\$ 1,440,561
Administration	2,388,841	2,484,017	(95,176)
Transportation	3,369,660	3,273,244	96,416
Pupil Accommodation	7,013,436	6,691,901	321,535
School Generated Funds	1,050,000	1,050,000	-
Non-Operating Expenses	666,301	763,701	(97,400)
Total Expenses	\$ 50,054,546	\$ 48,388,611	\$ 1,665,936
In-Year Operating Surplus	\$ (89,977)	\$ 3,942	\$ (93,920)
Adjustment for Public Sector Accounting Board (PSAB) Compliance Purposes			
Retirement Gratuities	(122,568)	(122,568)	-
Balance for Compliance Purposes	\$ (212,545)	\$ (118,626)	\$ (93,919)
Ministry of Education Balanced Budget Compliance Calculation:			
Compliance Calculation (maximum 1% of Operating Allocation - \$418,034)			
Transfer from Accumulated Surplus	212,545	118,626	93,919
Balanced	\$ -	\$ -	\$ -

**Nipissing-Parry Sound Catholic District School Board
2018/2019 Estimates
Variance Report
Revenue Allocation by Expense Category**

Expense Categories	2018/2019 Revenue Allocation	2018/2019 Expense Budget	Variance
Instruction	\$ 35,200,823	\$ 35,566,308	\$ (365,485)
Administration	2,697,924	2,388,841	309,083
Transportation	3,475,127	3,369,660	105,467
Pupil Accommodation	6,874,394	7,013,436	(139,041)
School Generated Funds	1,050,000	1,050,000	-
Non-Operating Expenses	666,301	666,301	-
In-Year Operating Surplus / (Deficit)	\$ 49,964,569	\$ 50,054,546	\$ (89,977)
Adjustment for Public Sector Accounting Board (PSAB) Compliance Purposes			
Retirement Gratuities	-	122,568	(122,568)
Balance for Compliance Purposes	\$ 49,964,569	\$ 50,177,114	\$ (212,545)
Ministry of Education Balanced Budget Compliance Calculation:			
Compliance Calculation (maximum 1% of Operating Allocation - \$418,034)			
Transfer from Accumulated Surplus	122,568		122,568
Total Revenue & Expenses for 2018/2019	\$ 50,087,137	\$ 50,177,114	\$ (89,977)

**Nipissing-Parry Sound Catholic District School Board
2018/2019 Estimates
Expenses by Function**

Expense Categories	Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Fees & Contract. Serv.	Other	Total Expenses
Instruction	\$ 28,256,264	\$ 4,566,360	\$ 302,561	\$ 1,401,321	\$ 550,948	\$ 488,856	\$ 35,566,308
Administration	1,638,947	360,862	58,700	117,010	170,482	42,840	2,388,841
Transportation	7,354	-	-	-	3,362,306	-	3,369,660
Pupil Accommodation	1,842,884	541,852	6,000	1,577,130	355,900	2,689,669	7,013,436
School Generated Funds	-	-	-	1,050,000	-	-	1,050,000
Non-Operating Expenses	-	-	-	-	-	666,301	666,301
Total Estimated Expenses	\$ 31,745,449	\$ 5,469,074	\$ 367,261	\$ 4,145,461	\$ 4,439,636	\$ 3,887,666	\$ 50,054,546
Percentage of Total Expenses	63.42%	10.93%	0.73%	8.28%	8.87%	7.77%	100%

**Nipissing-Parry Sound Catholic District School Board
2018/2019 Enrolment Projections
With Comparisons to 2017/2018 Revised Estimates**

Enrolment	2018/2019 Estimates (A.D.E)	2017/2018 Revised Estimates (A.D.E.)	Variance	Percentage Change
JK	158.00	153.00	5.00	3.16%
SK	157.00	153.00	4.00	2.55%
Grades 1-3	489.00	512.00	(23.00)	-4.70%
Grades 4-8	971.00	961.00	10.00	1.03%
Total Elementary	<u>1,775.00</u>	<u>1,779.00</u>	<u>(4.00)</u>	<u>-0.23%</u>
Grades 9-12	715.50	749.75	(34.25)	-4.79%
Total Enrolment	<u><u>2,490.50</u></u>	<u><u>2,528.75</u></u>	<u><u>(38.25)</u></u>	<u><u>-1.54%</u></u>